



SCHEDULE 25A

OVERSEAS TRANSACTIONS INFORMATION

This Schedule forms part of the income tax return of:

NAME OF COMPANY

FILE NUMBER..... SIGNATURE OF PUBLIC OFFICER

This Schedule is for use by companies dealing with overseas related entities and must be completed for any company for which the answer to the Question at Item 38 of the Company return form is 'YES'.

Item

1 Describe the company's principal business activities and give the approximate percentage of gross revenue that each activity represents — see Note 1 overleaf. Activity 1, Activity 2, Activity 3 with percentage fields and labels A, B, C.

2 Indicate the gross amount of international transactions that the company had during the year with related overseas entities by placing X in the appropriate box — see Note 2 overleaf. Gross amount of international transactions in the range: 1. Less than \$1 million, 2. \$1 million to \$5 million, 3. \$5 million to \$40 million, 4. \$40 million to \$100 million, 5. More than \$100 million. Office Use Only D.....

3 Indicate the nature of transactions that the company had during the year with related overseas entities by placing X in the appropriate boxes — see Note 3 overleaf. Tangible Property, Intangible Property, Services, Other Transactions with columns E, F, G, H, I, J and labels E, F, G, H, I, J.

4 Using the Location Names and Codes at Note 4 overleaf, list the place of incorporation (or, if not incorporated, the location) of each related overseas entity with which the transactions indicated in Item 3 above were undertaken. These should be ranked in order by dollar value of transactions. If more than four locations, list the four major locations below and attach a list of all other locations to this schedule. LOCATION NAME, CODE, LOCATION NAME, CODE. 1, 2, 3, 4. K.....

5 Does a non-resident participate directly or indirectly in the capital, management or control of the company? — see Note 2 overleaf. Place X in appropriate box YES [] NO [] L.....

IMPORTANT NOTES ABOUT SCHEDULE 25A

NOTE 1

List the company's three (if applicable) principal business activities in descending order and estimate each activities' percentage contribution to the gross revenue of the company.

'Activity' means any business or undertaking which is a direct source of revenue. This includes financial and property investment.

'Percentage of Gross Revenue' means amounts received or receivable from an activity expressed as a percentage of total amounts received or receivable on revenue account.

NOTE 2

'Gross Amount of International Transactions' means the total, in dollars, of all transactions falling within the categories given at Item 3.

'Related Overseas Entity' in relation to an Australian company includes:

- any overseas entity which participates directly or indirectly in the management, control or capital of the Australian company,
- any overseas entity in respect of which the Australian company, directly or indirectly, participates in the management, control or capital,
- any overseas entity in respect of which persons who participate directly or indirectly in its management, control or capital are the same persons who participate directly or indirectly in the management, control or capital of the Australian company,
- any non-resident individual who participates directly or indirectly in the management, control or capital of the Australian company.

For the purposes of this Schedule—

'Australian company' includes any resident company, and any Australian branch or permanent establishment of a non-resident company.

'Capital' means an equity interest in the company of 15 per cent or greater.

'Overseas entity' includes any company incorporated outside Australia, any offshore branch or permanent establishment of the Australian company, and any offshore trust.

'Participate(s)' includes a right of participation, the exercise of which is contingent on an agreed event occurring.

NOTE 3

Indicate the nature of the transactions that have taken place and, from the perspective of the company lodging this Schedule, whether the transactions involved a receipt or supply.

'Supplied' includes supplied by way of sale, exchange, lease, hire or hire purchase; and provided, granted or conferred.

'Acquired' includes acquired by way of purchase, exchange, lease, hire or hire purchase; and obtained, gained or received.

NOTE 4

List of Location Names and Location Codes for use in completing Item 4.

LOCATION NAME	CODE	LOCATION NAME	CODE	LOCATION NAME	CODE
Andorra	1	Greece	28	Philippines	55
Anguilla	2	Grenada	29	Singapore	56
Antigua	3	Hong Kong	30	South Africa	57
Austria	4	India	31	Spain	58
Bahamas	5	Indonesia	32	Sri Lanka	59
Bahrain	6	Ireland	33	Sweden	60
Barbados	7	Isle of Man	34	Switzerland	61
Belgium	8	Israel	35	Taiwan	62
Belize	9	Italy	36	Thailand	63
Bermuda	10	Jamaica	37	Tonga	64
British Channel Islands	11	Japan	38	Turks and Caicos Islands	65
British Virgin Islands	12	Korea (South)	39	United Arab Emirates	66
Brunei	13	Liberia	40	United Kingdom	67
Campione	14	Liechtenstein	41	United States of America	68
Canada	15	Luxembourg	42	USSR	69
Cayman Islands	16	Macao	43	Vanuatu	70
China (PRC)	17	Malaysia	44	Yugoslavia	71
Cook Islands	18	Maldives	45	African Countries N.E.I.	72
Costa Rica	19	Malta	46	Asian Countries N.E.I.	73
Cyprus	20	Monaco	47	Central American Countries N.E.I.	74
Denmark	21	Nauru	48	European Countries N.E.I.	75
Egypt	22	Netherlands	49	Middle East Countries N.E.I.	76
Federal Republic of Germany	23	Netherlands Antilles	50	South American Countries N.E.I.	77
Fiji	24	New Zealand	51	Other Countries N.E.I.	78
Finland	25	Norway	52		
France	26	Panama	53		
Gibraltar	27	Papua New Guinea	54		

Note: N.E.I. means not elsewhere included.